

*In case land be divided, how tax may be apportioned :*

SEC. 31. In case, within the interval between the regular periods for the valuation of lands or real property, any piece of land or reserve property shall become divided in ownership, either by partition or sale of a portion thereof or otherwise, either of the part owners may, at any time upon five days' notice to the other part owners, apply to the commissioners for an apportionment of valuation, which shall be allowed as may be just ; and all persons having tax lists are required to amend the same according to the assessment of said board on the production of a certified copy thereof: *Provided*, that no amendment made after a tax on the land has become due shall operate to effect that tax.

How valuation of land apportioned in case of division.

Proviso.

*Valuation altered, when :*

SEC. 32. If any real or personal property has been, or after listing shall be destroyed or depreciated over twenty-five per centum on its assessed value otherwise than by act of the owner, the party charged may apply to the county commissioners, and upon proper proof may have the valuation reduced, and the commissioners shall make the proper order in relation thereto. In like manner, if property shall have increased twenty-five per centum over the same at which it has been heretofore assessed, the assessor, upon ten days' notice to the owner, may apply to the board of commissioners to alter the valuation of the property, and upon proper proof they shall do so.

Valuation of property, how reduced in case of destruction or depreciation.

Increase in value.

Duty of assessors.

*When taxes may be paid, when due :*

SEC. 33. All taxes shall be due on the first Monday in September in each year. When paid the sheriff or tax collector shall note on the tax list, against the name of the party, the date of payment and the amount paid ; he shall also give a receipt to the parties stating the amount of the state and county tax separately, and the date of payment, and for failure to give such receipt stating the

When taxes due.

Sheriff to give receipt when paid.